

m/047/007



SIMPLOT PHOSPHATES LLC  
(435) 789-7795

9401 NORTH HWY. 191

VERNAL, UTAH 84078

September 14, 2004

Doug Jensen  
State of Utah  
Department of Natural Resources  
Division of Oil, Gas & Mining  
1594 West North Temple, Suite 1210  
PO Box 145801  
Salt Lake City, UT 84114-5801

RECEIVED

SEP 16 2004

DIV OF OIL, GAS & MINING

Dear Mr. Jensen:

As per our conversation and your written request please find attached Simplot Phosphates LLC's latest Reclamation Progress Map and Topo Map dated 1/15/2004 and 9/14/2004 respectively. The Reclamation Progress Map is updated annually at the end of each year. It shows the property boundary, latest surface disturbances (2004 projected disturbance, 2003 disturbance, previously disturbed with no reclamation), the fully reclaimed areas by the year it was reclaimed, the fully released areas (no bond), topsoil stockpiles and the surface facilities. The Topo Map covers the same area shown in the Reclamation Progress Map. The Topo map has the latest Structures/buildings, stationary mining/processing equipment, roads, utilities, power lines, drainage structures, tailings, solid waste land fill, and ore stockpile.

I am working on new bids for aerial seeding, dozing, discing and drill seeding, and demolition work. If you could forward me copies of the bids from Spurlock's Aviation and Craig's Roustabout Service and any information as to how much or what areas were to be aerial seeded that would be helpful. I will forward new bids to you as I receive them.

Also attached are two sets of documents for the company name change from SF Phosphates Limited Company to Simplot Phosphates LLC. In the first set there are 2 pages that are copies of the Certificate of Amendment Enacting Name Change. It should be noted that there has been no change in the corporate officers, i.e. those responsible for reclamation under SF Phosphates are still the responsible parties. In the second set of documents there are 4 pages that comprise the Mining and Reclamation Bond Rider from our insurer and are to be filed with the state. I apologize for the lateness of this filing with your office. I came across this document going through the files of my predecessor.



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Simplot Phosphates would like to request that this and future surety bond estimates remain on a 3-year bond escalation period versus a 5-year period. The reasoning and justification behind this remains the same. The mine's routine and concurrent reclamation practices have not changed and there are no plans for changing in the future.

It has been nice to talk with you and I look forward to meeting and getting to know you better as we work together. For future correspondence please change your records to show me as your future mine contact. Attached is a copy of my business card with current name, title, address and direct phone and fax numbers. Please give me a call and let's arrange a site visit and go over this information together.

Sincerely,

A handwritten signature in black ink, appearing to read "John Spencer", followed by a long horizontal flourish.

John Spencer  
Environmental / Senior Mining Engineer  
Simplot Phosphates LLC  
(435) 781-3348